United Nations A/54/506/Add.2

General Assembly

Distr.: General
9 June 2000

Original: English

Fifty-fourth session
Agenda item 117

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Jan Piotr **Jaremczuk** (Poland)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 117 appear in the reports of the Committee contained in documents A/54/506 and A/54/506/Add.1.

2. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 1998 to 30 June 1999 and report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1999 (A/54/748);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions on United Nations peacekeeping operations (A/54/801).

3. The Fifth Committee resumed its consideration of the item at its 64th and 74th meetings, on 15 May and 2 June 2000. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/54/SR.64 and 74).

[1] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5* (A/54/5), vol. II.

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II. Consideration of draft resolution A/C.5/54/L.58

4. At the 74th meeting, on 2 June, the representative of Zimbabwe, coordinator of the informal consultations on this item, introduced a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/54/L.58), which was submitted by the Chairman on the basis of informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/54/L.58 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 1998 to 30 June 1999 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the related report of the Advisory Committee on Administrative and Budgetary Questions[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1999,[4]

1. *Accepts* the audited financial statements and the report of the Board of Auditors on United Nations peacekeeping operations;[2]

2. *Approves* all the recommendations and conclusions contained in the report of the Board of Auditors and endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[3]

3. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1999.[4]

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[2] *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 5* (A/54/5), vol. II.

[3] A/54/801.

[4] A/54/748.